

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Friday 19th January, 2018

No. 24

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 72/2017 – State Tax

Date: 29th December, 2017

NOTIFICATION

In exercise of the powers conferred by the second proviso to sub-Section (1) of section 37 read with section 168 of the State Goods and Services Tax Act, 2017 (9 of 2017) (hereinafter in this notification referred to as the Act) and in supersession of notification No. 58/2017 – State Tax dated the 15th November, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** under sub-section (1) of section 37 of the Act for the months as specified in column (2) of the Table, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl No.	Months for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - November, 2017	10 th January, 2018
2	December, 2017	10 th February, 2018
3	January, 2018	10 th March, 2018
4	February, 2018	10 th April, 2018
5	March, 2018	10 th May, 2018

2. The extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

**Dipa Basnet
Secretary**

**Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
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